

422.11Z Innovation fund investment tax credits.

The taxes imposed under this division, less the credits allowed under [section 422.12](#), shall be reduced by an innovation fund investment tax credit allowed under [section 15E.52](#).

[2011 Acts, ch 130, §41, 47, 71](#)

Section applies retroactively to January 1, 2011, for tax years beginning and investments made on or after that date; 2011 Acts, ch 130, §47